



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 425 COLLINS RD.  
P.O. BOX 396  
JEFFERSON, WI -0396

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** JEFFERSON WATER AND ELECTRIC DEPARTMENT

**Utility Address:** 425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI -0396

**When was utility organized?** 10/1/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** PAULA M HEITZLER

**Title:** OFFICE MANAGER

**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711

**Fax Number:** (920) 674 - 7713

**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** KENNETH NELSON

**Title:** CHAIRMAN

**Office Address:**

425 COLLINS RD.

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 12/31/2003**Period covered by most recent audit:** 01/01/03-12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BRUCE FOLBRECHT**Title:** SUPERINTENDENT**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** BFolbrecht@WPPISYS.ORG

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**Name:** PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Name of utility commission/committee:**    JEFFERSON UTILITIES COMMISSION

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**Names of members of utility commission/committee:**

MR STEVE ADAMS

MR WILLIAM BRANDEL

MR ARNOLD BRAWDERS

MR DAVE CARNES

MR RICHARD FISCHER

MR KENNETH NELSON

MR DAVID STEWART

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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## IDENTIFICATION AND OWNERSHIP

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	8,453,855	9,215,985	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,985,881	7,711,593	<b>2</b>
Depreciation Expense (403)	521,498	550,458	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	409,634	390,388	<b>5</b>
<b>Total Operating Expenses</b>	<b>7,917,013</b>	<b>8,652,439</b>	
<b>Net Operating Income</b>	<b>536,842</b>	<b>563,546</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>536,842</b>	<b>563,546</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,868	7,848	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	41,490	57,376	<b>10</b>
Miscellaneous Nonoperating Income (421)	287,505	0	<b>11</b>
<b>Total Other Income</b>	<b>333,863</b>	<b>65,224</b>	
<b>Total Income</b>	<b>870,705</b>	<b>628,770</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	30,215	18,519	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>30,215</b>	<b>18,519</b>	
<b>Income Before Interest Charges</b>	<b>840,490</b>	<b>610,251</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	212,876	222,173	<b>14</b>
Amortization of Debt Discount and Expense (428)	11,403	11,881	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>224,279</b>	<b>234,054</b>	
<b>Net Income</b>	<b>616,211</b>	<b>376,197</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,768,189	10,731,134	<b>20</b>
Balance Transferred from Income (433)	616,211	376,197	<b>21</b>
Miscellaneous Credits to Surplus (434)	1,479,845	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	35,078	339,142	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,829,167</b>	<b>10,768,189</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	8,453,855		8,453,855	1
<b>Total (Acct. 400):</b>	<b>8,453,855</b>	<b>0</b>	<b>8,453,855</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	6,985,881		6,985,881	2
<b>Total (Acct. 401-402):</b>	<b>6,985,881</b>	<b>0</b>	<b>6,985,881</b>	
<b>Depreciation Expense (403):</b>				
Derived	521,498		521,498	3
<b>Total (Acct. 403):</b>	<b>521,498</b>	<b>0</b>	<b>521,498</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	409,634		409,634	5
<b>Total (Acct. 408):</b>	<b>409,634</b>	<b>0</b>	<b>409,634</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>536,842</b>	<b>0</b>	<b>536,842</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	4,868		4,868	8
<b>Total (Acct. 415-416):</b>	<b>4,868</b>	<b>0</b>	<b>4,868</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST	41,490	0	41,490 11
<b>Total (Acct. 419):</b>	<b>41,490</b>	<b>0</b>	<b>41,490</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		274,438	274,438 12
Contributed Plant - Electric		13,136	13,136 13
ADJUSTMENT	(69)	0	(69) 14
<b>Total (Acct. 421):</b>	<b>(69)</b>	<b>287,574</b>	<b>287,505</b>
<b>TOTAL OTHER INCOME:</b>	<b>46,289</b>	<b>287,574</b>	<b>333,863</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		8,549	8,549 16
Depreciation Expense on Contributed Plant - Electric		6,207	6,207 17
MEUW DUES	2,980	12,479	15,459 18
<b>Total (Acct. 426):</b>	<b>2,980</b>	<b>27,235</b>	<b>30,215</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>2,980</b>	<b>27,235</b>	<b>30,215</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	212,876		212,876 19
<b>Total (Acct. 427):</b>	<b>212,876</b>	<b>0</b>	<b>212,876</b>

**Amortization of Debt Discount and Expense (428):**

1993 ISSUE	11,403		11,403 20
<b>Total (Acct. 428):</b>	<b>11,403</b>	<b>0</b>	<b>11,403</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>224,279</b>	<b>0</b>	<b>224,279</b>
<b>NET INCOME:</b>	<b>355,872</b>	<b>260,339</b>	<b>616,211</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	10,768,189	0	10,768,189 25
<b>Total (Acct. 216):</b>	<b>10,768,189</b>	<b>0</b>	<b>10,768,189</b>
<b>Balance Transferred from Income (433):</b>			
Derived	355,872	260,339	616,211 26
<b>Total (Acct. 433):</b>	<b>355,872</b>	<b>260,339</b>	<b>616,211</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
OVER DEPRECIATED IN 2002	26,157	0	26,157 27
CONTRIBUTED SURPLUS	1,453,688	0	1,453,688 28
<b>Total (Acct. 434):</b>	<b>1,479,845</b>	<b>0</b>	<b>1,479,845</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
LONG TERM DEBT DISCOUNT	35,078	0	35,078 29
<b>Total (Acct. 435)--Debit:</b>	<b>35,078</b>	<b>0</b>	<b>35,078</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>12,568,828</b>	<b>260,339</b>	<b>12,829,167</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)		6,004			<b>6,004</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		1,136			<b>1,136</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>1,136</b>	<b>0</b>	<b>0</b>	<b>1,136</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>4,868</b>	<b>0</b>	<b>0</b>	<b>4,868</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	965,292	7,488,563	0	0	<b>8,453,855</b>	<b>1</b>
Less: interdepartmental sales	0	52,981	0	0	<b>52,981</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		1,868			<b>1,868</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>965,292</b>	<b>7,433,714</b>	<b>0</b>	<b>0</b>	<b>8,399,006</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	164,253	15,161	<b>179,414</b>	<b>1</b>
Electric operating expenses	226,128	21,588	<b>247,716</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	46,459	(46,459)	<b>0</b>	<b>18</b>
All other accounts	115,426	9,710	<b>125,136</b>	<b>19</b>
<b>Total Payroll</b>	<b>552,266</b>	<b>0</b>	<b>552,266</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	21,527,173	20,190,821	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,191,425	5,721,531	2
<b>Net Utility Plant</b>	<b>15,335,748</b>	<b>14,469,290</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,335,748</b>	<b>14,469,290</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,210	2,210	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>2,210</b>	<b>2,210</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	402,724	280,380	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,634,287	2,124,654	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	586,115	643,444	15
Other Accounts Receivable (143)	24,785	13,871	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	62,326	85,534	18
Materials and Supplies (151-163)	183,134	215,699	19
Prepayments (165)	10,312	6,928	20
Interest and Dividends Receivable (171)	5,247	6,742	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,908,930</b>	<b>3,377,252</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	350,207	396,688	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>350,207</b>	<b>396,688</b>	
<b>Total Assets and Other Debits</b>	<b>18,597,095</b>	<b>18,245,440</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	477,335	477,335	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	12,829,167	10,768,189	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,306,502</b>	<b>11,245,524</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,010,000	4,225,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>4,010,000</b>	<b>4,225,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	670,320	690,808	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	348,842	336,674	<b>36</b>
Interest Accrued (237)	104,073	108,803	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	61,743	57,264	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,184,978</b>	<b>1,193,549</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	63,180	60,120	<b>43</b>
Other Deferred Credits (253)	32,431	41,468	<b>44</b>
<b>Total Deferred Credits</b>	<b>95,611</b>	<b>101,588</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,479,779	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>18,597,091</b>	<b>18,245,440</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,173,450	0	0	11,017,371	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,360,758	0	0	10,733,354	2
Utility Plant in Service - Contributed Plant (101.2)	1,409,860	0	0	360,271	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	11,226			651,704	9
<b>Total Utility Plant</b>	<b>9,781,844</b>	<b>0</b>	<b>0</b>	<b>11,745,329</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,512,581	0	0	4,442,365	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	121,162	0	0	115,317	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,633,743</b>	<b>0</b>	<b>0</b>	<b>4,557,682</b>	
<b>Net Utility Plant</b>	<b>8,148,101</b>	<b>0</b>	<b>0</b>	<b>7,187,647</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,493,461	4,228,070			<b>5,721,531</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	142,916	378,582			<b>521,498</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,664				<b>6,664</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing	4,502	42,508			<b>47,010</b>	<b>9</b>
Salvage	2,200	5,478			<b>7,678</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>156,282</b>	<b>426,568</b>	<b>0</b>	<b>0</b>	<b>582,850</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	30,241	86,792			<b>117,033</b>	<b>15</b>
Cost of removal	1,328	21,828			<b>23,156</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Contributed & Over Deprec.	105,591	103,653			<b>209,244</b>	<b>18</b>
<b>Total debits</b>	<b>137,160</b>	<b>212,273</b>	<b>0</b>	<b>0</b>	<b>349,433</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>1,512,583</b>	<b>4,442,365</b>	<b>0</b>	<b>0</b>	<b>5,954,948</b>	<b>20</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	8,549	6,207			14,756	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	112,613	109,110			221,723	10
<b>Total credits</b>	<b>121,162</b>	<b>115,317</b>	<b>0</b>	<b>0</b>	<b>236,479</b>	11
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Balance end of year (111.2)</b>	<b>121,162</b>	<b>115,317</b>	<b>0</b>	<b>0</b>	<b>236,479</b>	18

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			164,252		164,252	197,165	3
<b>Total Electric Utility</b>					<b>164,252</b>	<b>197,165</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	164,252	197,165	1
Water utility (154)	18,882	18,534	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>183,134</b>	<b>215,699</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MORTGAGE REVENUE BONDS REFUNDING	11,403	428	84,003	<b>1</b>
LOSS ON ADVANCE REFUNDING	35,078	428	266,204	<b>2</b>
<b>Total</b>			<b>350,207</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	477,335	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>477,335</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 Refunding Bonds	11/01/1992	07/02/2016	4.15%	4,010,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>4,010,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:    4,010,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	336,674	1
<b>Accruals:</b>		
Charged water department expense	170,134	2
Charged electric department expense	239,500	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Joint Sewer Charges	2,637	5
<b>Total Accruals and other credits</b>	<b>412,271</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	321,674	6
Social Security taxes	33,221	7
PSC Remainder Assessment	10,231	8
<b>Other (explain):</b>		
Reduce Liability for Sale of Utility Building	15,000	9
Wis. Gross Receipts Tax	19,977	10
<b>Total payments and other debits</b>	<b>400,103</b>	
<b>Balance end of year</b>	<b>348,842</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 MORTGAGE REVENUE BOND	0			0	1
1993 REFUNDING BONDS	108,803	212,876	217,606	104,073	2
<b>Subtotal</b>	<b>108,803</b>	<b>212,876</b>	<b>217,606</b>	<b>104,073</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
blank	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>108,803</b>	<b>212,876</b>	<b>217,606</b>	<b>104,073</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT	2,210	2
<b>Total (Acct. 124):</b>	<b>2,210</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	234,446	9
Electric	351,669	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>586,115</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	24,785	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>24,785</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
ACCTS. REC. PUT ON TAX ROLL	8,873	16
JOINT SEWER BILL	53,453	17
<b>Total (Acct. 145):</b>	<b>62,326</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	10,312	18
<b>Total (Acct. 165):</b>	<b>10,312</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	32,431	25
<b>Total (Acct. 253):</b>	<b>32,431</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,195,241	10,639,444	0	0	<b>18,834,685</b>	<b>1</b>
Materials and Supplies	18,708	180,708	0	0	<b>199,416</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,503,022	4,335,217	0	0	<b>5,838,239</b>	<b>4</b>
Customer Advances for Construction		63,180			<b>63,180</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>6,710,927</b>	<b>6,421,755</b>	<b>0</b>	<b>0</b>	<b>13,132,682</b>	
Net Operating Income	175,582	361,260	0	0	<b>536,842</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.62%</b>	<b>5.63%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.09%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**



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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,132,926	346,853	0	0	0	<b>1,479,779</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,132,926	346,853				<b>1,479,779</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	930,162	949,966	1
<b>Total Sales of Water</b>	<b>930,162</b>	<b>949,966</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,020	3,539	2
Miscellaneous Service Revenues (471)	0	1,571	3
Rents from Water Property (472)	22,548	20,938	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,562	7,740	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>35,130</b>	<b>33,788</b>	
<b>Total Operating Revenues</b>	<b>965,292</b>	<b>983,754</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	29,167	8
Pumping Expenses (620-633)	88,107	84,658	9
Water Treatment Expenses (640-652)	63,491	90,389	10
Transmission and Distribution Expenses (660-678)	136,455	145,491	11
Customer Accounts Expenses (901-905)	24,146	21,360	12
Sales Expenses (910)	9,539	8,225	13
Administrative and General Expenses (920-932)	154,922	186,935	14
<b>Total Operation and Maintenance Expenses</b>	<b>476,660</b>	<b>566,225</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	142,916	164,838	15
Amortization Expense (404-407)		0	16
Taxes (408)	170,134	161,920	17
<b>Total Other Operating Expenses</b>	<b>313,050</b>	<b>326,758</b>	
<b>Total Operating Expenses</b>	<b>789,710</b>	<b>892,983</b>	
<b>NET OPERATING INCOME</b>	<b>175,582</b>	<b>90,771</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,375	144,795	465,786	4
Commercial	295	61,130	142,342	5
Industrial	27	158,272	220,615	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,697</b>	<b>364,197</b>	<b>828,743</b>	
Private Fire Protection Service (462)	31		29,144	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	46	35,029	72,275	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,774</b>	<b>399,226</b>	<b>930,162</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,020	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,020</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL AND WELL #4 SPACE RENTAL	22,548	8
<b>Total Rents from Water Property (472)</b>	<b>22,548</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,562	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,562</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		<b>1</b>
Operation Labor and Expenses (601)	0		<b>2</b>
Purchased Water (602)	0		<b>3</b>
Miscellaneous Expenses (603)	0		<b>4</b>
Rents (604)	0		<b>5</b>
Maintenance Supervision and Engineering (610)	0		<b>6</b>
Maintenance of Structures and Improvements (611)	0		<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0		<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0		<b>9</b>
Maintenance of Wells and Springs (614)	29,167		<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0		<b>11</b>
Maintenance of Supply Mains (616)	0		<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0		<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>29,167</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		<b>14</b>
Fuel for Power Production (621)	0		<b>15</b>
Power Production Labor and Expenses (622)	0		<b>16</b>
Fuel or Power Purchased for Pumping (623)	52,981	53,342	<b>17</b>
Pumping Labor and Expenses (624)	8,224	6,547	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	8,348	12,453	<b>20</b>
Rents (627)	0		<b>21</b>
Maintenance Supervision and Engineering (630)	0		<b>22</b>
Maintenance of Structures and Improvements (631)	2,741	3,190	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	15,813	9,126	<b>25</b>
<b>Total Pumping Expenses</b>	<b>88,107</b>	<b>84,658</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	<b>26</b>
Chemicals (641)	35,881	51,353	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	24,390	35,315	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		406	<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,220	3,315	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>63,491</b>	<b>90,389</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	15,473	13,199	<b>36</b>
Meter Expenses (663)	8,110	4,148	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	38,711	88,286	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	37,648	25,117	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	27,344	13,643	<b>46</b>
Maintenance of Meters (676)	3,428	609	<b>47</b>
Maintenance of Hydrants (677)	5,741	489	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>136,455</b>	<b>145,491</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	7,751	7,318	<b>51</b>
Customer Records and Collection Expenses (903)	16,395	14,033	<b>52</b>
Uncollectible Accounts (904)		9	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>24,146</b>	<b>21,360</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	9,539	8,225	<b>55</b>
<b>Total Sales Expenses</b>	<b>9,539</b>	<b>8,225</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	42,623	42,617	<b>56</b>
Office Supplies and Expenses (921)	24,769	21,172	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	8,166	47,306	<b>59</b>
Property Insurance (924)	3,531	1,806	<b>60</b>
Injuries and Damages (925)	10,043	9,927	<b>61</b>
Employee Pensions and Benefits (926)	53,022	46,127	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	254	467	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	12,514	17,513	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>154,922</b>	<b>186,935</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>476,660</b>	<b>566,225</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		161,117	154,058	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,637	2,695	2
<b>Net property tax equivalent</b>		<b>158,480</b>	<b>151,363</b>	
Social Security		10,631	9,584	3
PSC Remainder Assessment		1,023	973	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>170,134</b>	<b>161,920</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.198132				3
County tax rate	mills		4.752460				4
Local tax rate	mills		7.648105				5
School tax rate	mills		9.824252				6
Voc. school tax rate	mills		1.350368				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.773317</b>				10
Less: state credit	mills		1.482328				11
<b>Net tax rate</b>	mills		<b>22.290989</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.648105</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.174620</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.822725</b>				17
<b>Total Tax Rate</b>	mills		<b>23.773317</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791758</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.290989</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.649079</b>				21
Utility Plant, Jan. 1	\$	<b>9,173,450</b>	9,173,450				22
Materials & Supplies	\$	<b>18,534</b>	18,534				23
<b>Subtotal</b>	\$	<b>9,191,984</b>	<b>9,191,984</b>				24
Less: Plant Outside Limits	\$	<b>156,140</b>	156,140				25
<b>Taxable Assets</b>	\$	<b>9,035,844</b>	<b>9,035,844</b>				26
Assessment Ratio	dec.		1.010300				27
<b>Assessed Value</b>	\$	<b>9,128,913</b>	<b>9,128,913</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.649079</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>161,117</b>	<b>161,117</b>				30
Tax Equivalent per 1994 PSC Report	\$	87,550					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>161,117</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,574		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>226,096</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	40,440		12
Structures and Improvements (321)	589,780	1,133	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	501,247		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,073		20
<b>Total Pumping Plant</b>	<b>1,183,540</b>	<b>1,133</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	68,547	1,563	23
<b>Total Water Treatment Plant</b>	<b>68,547</b>	<b>1,563</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,522	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	226,096	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			40,440	12
Structures and Improvements (321)	1,823		589,090	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			501,247	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,073	20
<b>Total Pumping Plant</b>	1,823	0	1,182,850	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	579		69,531	23
<b>Total Water Treatment Plant</b>	579	0	69,531	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,465		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,210,342		26
Transmission and Distribution Mains (343)	4,278,950	270,665	27
Fire Mains (344)	0		28
Services (345)	730,824	14,506	29
Meters (346)	307,547	29,835	30
Hydrants (348)	423,050	14,692	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,959,178</b>	<b>329,698</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	38,171		33
Structures and Improvements (390)	410,367	846	34
Office Furniture and Equipment (391)	27,925	138	35
Computer Equipment (391.1)	44,654	2,941	36
Transportation Equipment (392)	69,385	26,415	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	52,639		39
Laboratory Equipment (395)	8,570		40
Power Operated Equipment (396)	2,697		41
Communication Equipment (397)	57,231		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,650		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>725,289</b>	<b>30,340</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,162,650</b>	<b>362,734</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,162,650</b>	<b>362,734</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,465	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,210,342	26
Transmission and Distribution Mains (343)	6,064	(688,899)	3,854,652	27
Fire Mains (344)			0	28
Services (345)	200	(329,658)	415,472	29
Meters (346)	8,615		328,767	30
Hydrants (348)	375	(115,828)	321,539	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>15,254</b>	<b>(1,134,385)</b>	<b>6,139,237</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			38,171	33
Structures and Improvements (390)			411,213	34
Office Furniture and Equipment (391)	1,371		26,692	35
Computer Equipment (391.1)			47,595	36
Transportation Equipment (392)	11,214		84,586	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			52,639	39
Laboratory Equipment (395)			8,570	40
Power Operated Equipment (396)			2,697	41
Communication Equipment (397)			57,231	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			13,650	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>12,585</b>	<b>0</b>	<b>743,044</b>	
<b>Total utility plant in service directly assignable</b>	<b>30,241</b>	<b>(1,134,385)</b>	<b>8,360,758</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>30,241</b>	<b>(1,134,385)</b>	<b>8,360,758</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		201,157	27
Fire Mains (344)			28
Services (345)		53,318	29
Meters (346)			30
Hydrants (348)		21,000	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>275,475</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>275,475</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>275,475</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)		688,899	890,056	27
Fire Mains (344)			0	28
Services (345)		329,658	382,976	29
Meters (346)			0	30
Hydrants (348)		115,828	136,828	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,134,385</b>	<b>1,409,860</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,134,385</b>	<b>1,409,860</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,134,385</b>	<b>1,409,860</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	50,226	2.12%	4,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>50,226</b>		<b>4,378</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	180,826	2.50%	14,736	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	215,927	5.00%	25,062	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,170	4.29%	2,234	15
<b>Total Pumping Plant</b>	<b>407,923</b>		<b>42,032</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	26,736	6.67%	4,605	17
<b>Total Water Treatment Plant</b>	<b>26,736</b>		<b>4,605</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	246,038	2.00%	24,206	19
Transmission and Distribution Mains (343)	252,935	0.80%	32,535	20
Fire Mains (344)	0			21
Services (345)	127,336	2.13%	12,208	22
Meters (346)	108,263	4.35%	13,840	23
Hydrants (348)	29,124	1.33%	4,951	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					54,604	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	54,604	
321	1,823				193,739	8
322					0	9
323					0	10
324					0	11
325					240,989	12
326					0	13
327					0	14
328					13,404	15
	1,823	0	0	0	448,132	
331					0	16
332	579				30,762	17
	579	0	0	0	30,762	
341					0	18
342					270,244	19
343	6,064			(42,666)	236,740	20
344					0	21
345	200			(61,205)	78,139	22
346	8,615				113,488	23
348	375	1,328		(8,742)	23,630	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>763,696</b>		<b>87,740</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	16,731	2.86%	11,749	26
Office Furniture and Equipment (391)	12,761	8.33%	2,275	27
Computer Equipment (391.1)	47,642	14.29%	2,941	28
Transportation Equipment (392)	63,424	18.00%	4,502	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	36,636	7.14%	3,758	31
Laboratory Equipment (395)	3,718	5.00%	428	32
Power Operated Equipment (396)	2,439	10.00%	258	33
Communication Equipment (397)	58,609	8.33%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	2,920	5.00%	802	36
Other Tangible Property (399)	0	0.80%		37
<b>Total General Plant</b>	<b>244,880</b>		<b>26,713</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,493,461</b>		<b>165,468</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,493,461</b>		<b>165,468</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>15,254</u>	<u>1,328</u>	<u>0</u>	<u>(112,613)</u>	<u>722,241</u>	
390					28,480	26
391	1,371				13,665	27
391.1				(2,988)	47,595	28
392	11,214		2,200		58,912	29
393					0	30
394					40,394	31
395					4,146	32
396					2,697	33
397				(1,378)	57,231	34
397.1					0	35
398					3,722	36
399					0	37
	<u>12,585</u>	<u>0</u>	<u>2,200</u>	<u>(4,366)</u>	<u>256,842</u>	
	<u>30,241</u>	<u>1,328</u>	<u>2,200</u>	<u>(116,979)</u>	<u>1,512,581</u>	
					0	38
	<u>30,241</u>	<u>1,328</u>	<u>2,200</u>	<u>(116,979)</u>	<u>1,512,581</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		8.00%	3,560	20
Fire Mains (344)				21
Services (345)		2.13%	4,079	22
Meters (346)				23
Hydrants (348)		1.33%	910	24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				42,666	46,226 20
344					0 21
345				61,205	65,284 22
346					0 23
348				8,742	9,652 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>8,549</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>8,549</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>8,549</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	112,613	121,162
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	112,613	121,162
					0 38
	0	0	0	112,613	121,162

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			34,839	<b>34,839</b>	1
February			32,144	<b>32,144</b>	2
March			29,813	<b>29,813</b>	3
April			33,150	<b>33,150</b>	4
May			35,804	<b>35,804</b>	5
June			36,119	<b>36,119</b>	6
July			41,859	<b>41,859</b>	7
August			45,092	<b>45,092</b>	8
September			41,290	<b>41,290</b>	9
October			38,707	<b>38,707</b>	10
November			33,063	<b>33,063</b>	11
December			33,698	<b>33,698</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>435,578</b>	<b>435,578</b>	
Less: Water sold				399,226	13
Volume pumped but not sold				<b>36,352</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>0</b>	19
Volume pumped but unaccounted for				<b>36,352</b>	20
Percent of water lost				<b>8%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,968	23
Date of maximum: 8/26/2003					24
Cause of maximum:					25
Summer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				535	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				763,928	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	<b>1</b>
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	<b>2</b>
SOUTH MARSHALL WEST MILWAUI	4	735	18	2,000,000	Yes	<b>3</b>
EAST CHURCH STREET	5	924	16	1,500,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	<b>1</b>
Location	WELL 5	WELL 2	WELL 2	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN	FM	FM	<b>5</b>
Year Installed	1996	1990	1990	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	825	1,150	1,150	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	<b>9</b>
Year Installed	1996	1990	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	100	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	<b>14</b>
Location	WELL 3	WELL 3	WELL 4	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	FM	FM	FM	<b>18</b>
Year Installed	1950	1950	1992	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	600	1,200	1,000	<b>21</b>
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	<b>22</b>
Year Installed	1950	1950	1992	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	75	75	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 9	WELL 2	WELL 3	<b>1</b>
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	FM	PEERLESS	JACKSON	<b>5</b>
Year Installed	1992	1990	1950	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,000	950	800	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	<b>9</b>
Year Installed	1992	1990	1950	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	30	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 4	WELL 5		<b>14</b>
Location	; MARSHALL W MILWAUKEE	EAST CHURCH STREET		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	R	R		<b>17</b>
Pump Manufacturer	WORTHINGTON	AMERICAN		<b>18</b>
Year Installed	1960	1996		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	1,400	950		<b>21</b>
Pump Motor or Standby Engine Mfr	IDEAL	GE		<b>22</b>
Year Installed	1960	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	75	60		<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1998	1971	1990	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	150	150	150	9
				10
Total capacity in gallons (actual)	750,000	750,000	75,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1910	1910	1960	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	250	250	250	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	75,000	100,000	180,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)		NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		Y	Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL 5 RESERVOIR 1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1996		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons (actual)	93,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	34,565	0	700	0	33,865
M	D	6.000	66,705	0	1,740	0	64,965
M	D	8.000	45,055	5,564	0	0	50,619
M	D	10.000	35,152	380	0	0	35,532
M	D	12.000	22,497	0	0	0	22,497
<b>Total Within Municipality</b>			<b>203,974</b>	<b>5,944</b>	<b>2,440</b>	<b>0</b>	<b>207,478</b>
M	D	4.000	400	0	0	0	400
M	D	6.000	4,260	0	0	0	4,260
M	D	8.000	500	0	0	0	500
M	D	12.000	4,795	0	0	0	4,795
<b>Total Outside of Municipality</b>			<b>9,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,955</b>
<b>Total Utility</b>			<b>213,929</b>	<b>5,944</b>	<b>2,440</b>	<b>0</b>	<b>217,433</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	450	0	4	0	446	16	1
M	0.750	676	0	0	0	676	5	2
L	1.000	2	0	0	0	2		3
M	1.000	1,102	14	0	0	1,116	111	4
M	1.250	63	0	0	0	63	5	5
M	1.500	78	32	0	0	110	36	6
M	2.000	60	1	0	0	61	2	7
M	4.000	24	1	1	0	24	2	8
M	6.000	20	0	0	0	20		9
M	8.000	8	1	0	0	9	1	10
M	10.000	4	0	0	0	4		11
<b>Total Utility</b>		<b>2,487</b>	<b>49</b>	<b>5</b>	<b>0</b>	<b>2,531</b>	<b>178</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,640	252	72	0	2,820	213	1
0.750	1	0	0	0	1	0	2
1.000	94	6	4	0	96	9	3
1.500	18	4	2	0	20	8	4
2.000	57	3	4	0	56	15	5
3.000	4	0	0	0	4	3	6
4.000	6	1	0	0	7	5	7
6.000	5	0	0	0	5	4	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>2,826</b>	<b>266</b>	<b>82</b>	<b>0</b>	<b>3,010</b>	<b>257</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,346	195	7	16	1	255	2,820	1
0.750	1	0	0	0	0	0	1	2
1.000	9	63	8	5	1	10	96	3
1.500	0	8	0	7	0	5	20	4
2.000	0	26	6	13	1	10	56	5
3.000	0	0	2	1	1	0	4	6
4.000	0	1	0	5	0	1	7	7
6.000	0	0	4	1	0	0	5	8
8.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>2,356</b>	<b>293</b>	<b>27</b>	<b>48</b>	<b>5</b>	<b>281</b>	<b>3,010</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	9				9	1
Within Municipality	266	16	4		278	2
<b>Total Fire Hydrants</b>	<b>275</b>	<b>16</b>	<b>4</b>	<b>0</b>	<b>287</b>	
<b>Flushing Hydrants</b>						
	38				38	3
<b>Total Flushing Hydrants</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	260
Number of distribution system valves end of year:	515
Number of distribution valves operated during year:	300

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

#### General footnotes

Fire Protection for Jefferson Utilities is wrapped right into our water rates.

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Explanation for increase/decrease in Operation & Maint. Accounts

675 - Water Services reconnected after water main replacement projects.

614 - Did not do any maintenance on wells in 2003

673 - More water main breaks in 2003

923 - Closed out Engineering for CWIP in 2002 - Water System Mapping and Lead & Copper Study

642 - Closed out CWIP in 2002 - Lead & Copper Study

672 - Final installment on painting tank

641 - Changed polyphosphate chemical - lower cost

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

If Adjustments for any account are nonzero, please explain.

Plant Financed by Utility was decreased to reflect plant value transferred to Plant Financed by Contributions.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Plant Financed by Contributions was increased to reflect plant value transferred from Plant Financed by Utility.

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### Pumping and Purchased Water Statistics (Page W-16)

#### General footnotes

Don't record water used for utility use.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed through customer contributions.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Cost of additions were financed by both the utility (during water main reconstruction) and by contributions.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	7,435,766	8,142,551	1
<b>Total Sales of Electricity</b>	<b>7,435,766</b>	<b>8,142,551</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	6,728	7,539	2
Miscellaneous Service Revenues (451)	4,907	3,445	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	42,400	77,682	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	(1,238)	1,014	7
<b>Total Other Operating Revenues</b>	<b>52,797</b>	<b>89,680</b>	
<b>Total Operating Revenues</b>	<b>7,488,563</b>	<b>8,232,231</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	5,807,913	6,477,706	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	338,407	335,189	10
Customer Accounts Expenses (901-905)	86,799	63,112	11
Sales Expenses (911-916)	9,539	8,750	12
Administrative and General Expenses (920-932)	266,563	260,611	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,509,221</b>	<b>7,145,368</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	378,582	385,620	14
Amortization Expense (404-407)		0	15
Taxes (408)	239,500	228,468	16
<b>Total Other Expenses</b>	<b>618,082</b>	<b>614,088</b>	
<b>Total Operating Expenses</b>	<b>7,127,303</b>	<b>7,759,456</b>	
<b>NET OPERATING INCOME</b>	<b>361,260</b>	<b>472,775</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	6,728	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,728</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF CHECK CHARGES AND RECONNECT FEES	4,907	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>4,907</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	42,400	5
<b>Total Rent from Electric Property (454)</b>	<b>42,400</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
1/2% SALES TAX DISCOUNT	(1,238)	7
<b>Total Other Electric Revenues (456)</b>	<b>(1,238)</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	5,807,913	6,477,706	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>5,807,913</b>	<b>6,477,706</b>	
<b>Total Power Production Expenses</b>	<b>5,807,913</b>	<b>6,477,706</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)		0	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	148,651	151,994	<b>52</b>
Overhead Line Expenses (583)	6,677	9,039	<b>53</b>
Underground Line Expenses (584)	2,057	3,175	<b>54</b>
Street Lighting and Signal System Expenses (585)	16,620	29,853	<b>55</b>
Meter Expenses (586)	4,949	7,768	<b>56</b>
Customer Installations Expenses (587)		0	<b>57</b>
Miscellaneous Distribution Expenses (588)	28,872	23,431	<b>58</b>
Rents (589)		0	<b>59</b>
Maintenance Supervision and Engineering (590)		0	<b>60</b>
Maintenance of Structures (591)		0	<b>61</b>
Maintenance of Station Equipment (592)		0	<b>62</b>
Maintenance of Overhead Lines (593)	98,620	80,620	<b>63</b>
Maintenance of Underground Lines (594)	30,579	25,284	<b>64</b>
Maintenance of Line Transformers (595)	1,382	3,818	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)		0	<b>66</b>
Maintenance of Meters (597)		207	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)		0	<b>68</b>
<b>Total Distribution Expenses</b>	<b>338,407</b>	<b>335,189</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>69</b>
Meter Reading Expenses (902)	34,880	16,727	<b>70</b>
Customer Records and Collection Expenses (903)	50,051	43,350	<b>71</b>
Uncollectible Accounts (904)	1,868	3,035	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)		0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>86,799</b>	<b>63,112</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)	9,539	8,750	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	<b>77</b>
<b>Total Sales Expenses</b>	<b>9,539</b>	<b>8,750</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	63,596	62,996	<b>78</b>
Office Supplies and Expenses (921)	36,262	30,810	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>80</b>
Outside Services Employed (923)	16,849	15,886	<b>81</b>
Property Insurance (924)	5,297	2,707	<b>82</b>
Injuries and Damages (925)	22,479	24,888	<b>83</b>
Employee Pensions and Benefits (926)	99,645	85,675	<b>84</b>
Regulatory Commission Expenses (928)		0	<b>85</b>
Duplicate Charges -- Credit (929)		0	<b>86</b>
Miscellaneous General Expenses (930)	5,538	10,976	<b>87</b>
Rents (931)		0	<b>88</b>
Maintenance of General Plant (932)	16,897	26,673	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>266,563</b>	<b>260,611</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,509,221</b>	<b>7,145,368</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		187,725	182,616	<b>1</b>
Social Security		22,591	20,368	<b>2</b>
Wisconsin Gross Receipts Tax		19,977	17,613	<b>3</b>
PSC Remainder Assessment		9,207	7,871	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>239,500</b>	<b>228,468</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.198132				3
County tax rate	mills		4.752460				4
Local tax rate	mills		7.648105				5
School tax rate	mills		9.824252				6
Voc. school tax rate	mills		1.350368				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.773317</b>				10
Less: state credit	mills		1.482328				11
<b>Net tax rate</b>	mills		<b>22.290989</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.648105</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.174620</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.822725</b>				17
<b>Total Tax Rate</b>	mills		<b>23.773317</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791758</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.290989</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.649079</b>				21
Utility Plant, Jan. 1	\$	<b>11,017,372</b>	11,017,372				22
Materials & Supplies	\$	<b>197,165</b>	197,165				23
<b>Subtotal</b>	\$	<b>11,214,537</b>	<b>11,214,537</b>				24
Less: Plant Outside Limits	\$	<b>686,457</b>	686,457				25
<b>Taxable Assets</b>	\$	<b>10,528,080</b>	<b>10,528,080</b>				26
Assessment Ratio	dec.		1.010300				27
<b>Assessed Value</b>	\$	<b>10,636,519</b>	<b>10,636,519</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.649079</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>187,725</b>	<b>187,725</b>				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>187,725</b>					34



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	311,855		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,348,731	3,148	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,375,276	51,716	38
Overhead Conductors and Devices (365)	1,147,258	49,186	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,548,212	41,778	41
Line Transformers (368)	1,435,816	28,614	42
Services (369)	615,313	31,363	43
Meters (370)	404,440	7,348	44
Installations on Customers' Premises (371)	1,520		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	245,437	16,356	47
<b>Total Distribution Plant</b>	<b>9,494,976</b>	<b>229,509</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	57,632		48
Structures and Improvements (390)	634,332	846	49
Office Furniture and Equipment (391)	36,823	140	50
Computer Equipment (391.1)	50,189	3,031	51
Transportation Equipment (392)	344,031	33,932	52
Stores Equipment (393)	6,787		53
Tools, Shop and Garage Equipment (394)	96,915	2,735	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			311,855 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,351,879 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,774		1,417,218 38
Overhead Conductors and Devices (365)	9,332		1,187,112 39
Underground Conduit (366)			61,118 40
Underground Conductors and Devices (367)		(326,275)	1,263,715 41
Line Transformers (368)	21,210		1,443,220 42
Services (369)	4,333	(14,261)	628,082 43
Meters (370)	33,089		378,699 44
Installations on Customers' Premises (371)		(1,520)	0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	7,384	(379)	254,030 47
<b>Total Distribution Plant</b>	<b>85,122</b>	<b>(342,435)</b>	<b>9,296,928</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			57,632 48
Structures and Improvements (390)			635,178 49
Office Furniture and Equipment (391)	1,670		35,293 50
Computer Equipment (391.1)			53,220 51
Transportation Equipment (392)			377,963 52
Stores Equipment (393)			6,787 53
Tools, Shop and Garage Equipment (394)			99,650 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	29,228		55
Power Operated Equipment (396)	130,300		56
Communication Equipment (397)	11,175		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,397,412</b>	<b>40,684</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,892,388</b>	<b>270,193</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>10,892,388</b>	 <b>270,193</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			29,228 55
Power Operated Equipment (396)			130,300 56
Communication Equipment (397)			11,175 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>1,670</b>	<b>0</b>	<b>1,436,426</b>
<b>Total utility plant in service directly assignable</b>	<b>86,792</b>	<b>(342,435)</b>	<b>10,733,354</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>86,792</b>	<b>(342,435)</b>	<b>10,733,354</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	
 <b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<u>0</u>	<u>0</u>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)			38
Overhead Conductors and Devices (365)			39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		14,457	41
Line Transformers (368)			42
Services (369)			43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		3,379	47
<b>Total Distribution Plant</b>	<u>0</u>	<u>17,836</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		326,275	340,732 41
Line Transformers (368)			0 42
Services (369)		14,261	14,261 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		1,899	5,278 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>342,435</b>	<b>360,271</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>17,836</b>
 Common Utility Plant Allocated to Electric Department		 60
 <b>Total utility plant in service</b>	 <b>0</b>	 <b>17,836</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>342,435</b>	<b>360,271</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>342,435</b>	<b>360,271</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	1,031,634	2.86%	67,219	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	633,267	4.63%	64,646	30
Overhead Conductors and Devices (365)	536,102	4.63%	54,041	31
Underground Conduit (366)	24,025	2.50%	1,528	32
Underground Conductors and Devices (367)	495,287	3.33%	46,709	33
Line Transformers (368)	372,240	3.03%	43,617	34
Services (369)	337,520	5.00%	31,085	35
Meters (370)	170,598	3.33%	13,039	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	153,843	4.00%	10,058	39
<b>Total Distribution Plant</b>	<b>3,754,516</b>		<b>331,942</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	38,837	3.33%	21,137	40
Office Furniture and Equipment (391)	21,908	7.69%	2,773	41
Computer Equipment (391.1)	52,011	14.29%	1,208	42
Transportation Equipment (392)	183,186	18.00%	42,508	43
Stores Equipment (393)	3,821	4.00%	271	44
Tools, Shop and Garage Equipment (394)	65,695	10.00%	9,828	45
Laboratory Equipment (395)	24,127	10.00%	2,923	46
Power Operated Equipment (396)	76,429	10.00%	13,026	47
Communication Equipment (397)	7,540	8.33%	931	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>473,554</b>		<b>94,605</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,228,070</b>		<b>426,547</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					1,098,853	28
363					0	29
364	9,774	8,063	966		681,042	30
365	9,332	9,048	40		571,803	31
366					25,553	32
367				(101,466)	440,530	33
368	21,210		3,430		398,077	34
369	4,333	2,886		(7,644)	353,742	35
370	33,089		240		150,788	36
371					0	37
372					0	38
373	7,384	1,831	600		155,286	39
	85,122	21,828	5,276	(109,110)	3,875,674	
390					59,974	40
391	1,670		202		23,213	41
391.1					53,219	42
392					225,694	43
393					4,092	44
394					75,523	45
395					27,050	46
396					89,455	47
397					8,471	48
398					0	49
399					0	50
	1,670	0	202	0	566,691	
	86,792	21,828	5,478	(109,110)	4,442,365	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>4,228,070</b>		<b>426,547</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	86,792	21,828	5,478	(109,110)	4,442,365

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)				30
Overhead Conductors and Devices (365)				31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.33%	5,782	33
Line Transformers (368)				34
Services (369)		5.00%	357	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.00%	68	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>6,207</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>6,207</u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364					0	30
365					0	31
366					0	32
367				101,466	107,248	33
368					0	34
369				7,644	8,001	35
370					0	36
371					0	37
372					0	38
373					68	39
	0	0	0	109,110	115,317	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	0	0	0	109,110	115,317	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<hr/>			
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>6,207</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	0	0	0	109,110	115,317



**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	-0.50	25.21	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)	1.02	23.87	<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.15	9.06	<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)	0.00	3.39	<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	300	8
<b>Total</b>	<b>323</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
<b>Total</b>	<b>2</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>325</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

<b>Monthly Peak</b>						<b>Monthly Energy Usage</b>	
<b>Month</b>		<b>kW</b>	<b>Day</b>	<b>Date</b>	<b>Time Beginning</b>	<b>(kWh)</b>	
<b>(a)</b>		<b>(b)</b>	<b>of Week</b>	<b>(MM/DD/YYYY)</b>	<b>(HH:MM)</b>	<b>(000's)</b>	
			<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	
January	01	22,024	Monday	01/27/2003	11:00	13,155	<b>1</b>
February	02	22,126	Tuesday	02/11/2003	10:00	11,779	<b>2</b>
March	03	20,845	Monday	03/10/2003	11:00	12,084	<b>3</b>
April	04	20,154	Monday	04/07/2003	12:00	11,367	<b>4</b>
May	05	19,989	Wednesday	05/28/2003	14:00	11,453	<b>5</b>
June	06	26,162	Wednesday	06/25/2003	14:00	11,813	<b>6</b>
July	07	24,349	Thursday	07/03/2003	15:00	13,417	<b>7</b>
August	08	25,962	Thursday	08/21/2003	13:00	13,484	<b>8</b>
September	09	23,364	Thursday	09/11/2003	13:00	12,103	<b>9</b>
October	10	20,748	Tuesday	10/28/2003	11:00	12,314	<b>10</b>
November	11	20,953	Monday	11/24/2003	18:00	11,950	<b>11</b>
December	12	22,174	Tuesday	12/16/2003	18:00	12,634	<b>12</b>
<b>Total</b>		<b>268,850</b>				<b>147,553</b>	

**System Name** WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

15 minutes integrated      WPPI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		147,553	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>147,553</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		142,814	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>142,814</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		5,503	27
<b>Total Energy Losses</b>		<b>5,503</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>3.7295%</b>	29
<b>Total Disposition of Energy</b>		<b>148,317</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	2,981	26,005	1
RURAL RESIDENTIAL	RG-1	283	3,302	2
<b>Total Sales for Residential Sales</b>		<b>3,264</b>	<b>29,307</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL & INDEPARTMENTAL	CG-1	442	10,784	3
RURAL COMMERCIAL	CG-2	40	1,231	4
SMALL POWER AND RURAL SMALL POWER	CP-1	22	7,291	5
LARGE POWER & RURAL LARGE POWER	CP-2	17	20,627	6
INDUSTRIAL	CP-3	4	33,760	7
LARGE INDUSTRIAL POWER	CP-4	1	39,130	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>526</b>	<b>112,823</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	684	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>684</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,791</b>	<b>142,814</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,617,089	63,011	<b>1,680,100</b>	<b>1</b>
		200,488	7,755	<b>208,243</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,817,577</b>	<b>70,766</b>	<b>1,888,343</b>	
		740,133	26,527	<b>766,660</b>	<b>3</b>
		83,721	3,096	<b>86,817</b>	<b>4</b>
22,371	29,116	403,401	19,245	<b>422,646</b>	<b>5</b>
57,669	70,660	1,041,743	48,898	<b>1,090,641</b>	<b>6</b>
78,990	104,515	1,497,851	81,621	<b>1,579,472</b>	<b>7</b>
61,045	74,894	1,431,601	91,964	<b>1,523,565</b>	<b>8</b>
<b>220,075</b>	<b>279,185</b>	<b>5,198,450</b>	<b>271,351</b>	<b>5,469,801</b>	
		76,186	1,436	<b>77,622</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>76,186</b>	<b>1,436</b>	<b>77,622</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>220,075</b>	<b>279,185</b>	<b>7,092,213</b>	<b>343,553</b>	<b>7,435,766</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	JEFFERSON		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	138000		4
Point of Metering	CRAWFISH SUB		5
Total of 12 Monthly Maximum Demands -- kW	268,850		6
Average load factor	75.1822%		7
Total Cost of Purchased Power	5,810,910		8
Average cost per kWh	0.0394		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	6,294	6,861	12
February	5,670	6,109	13
March	5,553	6,531	14
April	5,626	5,741	15
May	5,304	6,149	16
June	5,645	6,168	17
July	6,431	6,986	18
August	6,319	7,164	19
September	5,707	6,396	20
October	6,145	6,169	21
November	5,138	6,812	22
December	5,954	6,681	23
<b>Total kWh (000)</b>	<b>69,786</b>	<b>77,767</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54



**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	48,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	26,162				7
Dt and Hr of Such Maximum Demand	06/25/2003				8
	14:00				9
Kwh Output	147,553				10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,412	1,035	67,878	1
Acquired during year	104	17	475	2
<b>Total</b>	<b>4,516</b>	<b>1,052</b>	<b>68,353</b>	3
Retired during year	216			4
Sales, transfers or adjustments increase (decrease)	(2)	(5)	(1,150)	5
<b>Number end of year</b>	<b>4,298</b>	<b>1,047</b>	<b>67,203</b>	6
<b>Number end of year accounted for as follows:</b>				7
In customers' use	4,082	838	47,638	8
In utility's use	10	13	6,815	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	206	196	12,750	12
<b>Total end of year</b>	<b>4,298</b>	<b>1,047</b>	<b>67,203</b>	13

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	249	117,381	<b>1</b>
Sodium Vapor	150	14	2,858	<b>2</b>
Sodium Vapor	250	116	138,946	<b>3</b>
Sodium Vapor	400	12	22,560	<b>4</b>
<b>Total</b>		<b>391</b>	<b>281,745</b>	
<b>Ornamental</b>				
Sodium Vapor	70	31	25,270	<b>5</b>
Sodium Vapor	100	205	97,669	<b>6</b>
Sodium Vapor	150	6	1,212	<b>7</b>
Sodium Vapor	250	123	156,416	<b>8</b>
Sodium Vapor	400	14	33,130	<b>9</b>
<b>Total</b>		<b>379</b>	<b>313,697</b>	
<b>Other</b>				
Mercury Vapor	67	271	88,758	<b>10</b>
<b>Total</b>		<b>271</b>	<b>88,758</b>	



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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Explanation for the following increase/decrease from 2002 for account:

593 - More maintenance to overhead lines  
902 - Benefit Clearing for 2002 was undercharged  
585 - Less maintenance to street lights  
926 - Health Insurance Costs

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### Property Tax Equivalent (Electric) (Page E-05)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Total for Utility Plant Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule because it includes Construction Work in Progress.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

Acct. 371 - Was charged to wrong account (1,520). Should have been charged to 373.

The other adjustments were decreases reflecting transferring to Plant Financed by Contributions.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Plant Financed by Contributions was increased to reflect plant value transferred from Plant Financed by Utility.

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### Substation Equipment (Page E-27)

#### General footnotes

Demand information and kWh information is not available for East, Main and South Substations.

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